



CITY COUNCIL
ATLANTA, GEORGIA

A RESOLUTION BY

03-R-0183

AS AMENDED BY FULL COUNCIL

A RESOLUTION EXPRESSING THE SUPPORT OF THE ATLANTA CITY COUNCIL FOR THE MAYOR OF THE CITY OF ATLANTA RELATED TO DISCUSSIONS ABOUT LOCAL OPTION SALES TAX (LOST) REFORM IN GEORGIA; AND FOR OTHER PURPOSES.

WHEREAS, Georgia laws allows for the imposition of a joint county and municipal sales and use tax, known as the Local Option Sales Tax ("LOST"); and

WHEREAS, in authorizing local governments to levy the LOST, the Georgia General Assembly intended that all qualified municipalities share proportionally in the proceeds of the sales and use tax approved and paid for by their citizens; and

WHEREAS, in December 2002, Fulton County and the municipalities located herein renegotiated their allocations of the LOST pursuant to O.C.G.A. § 48-8-89(d)(1); and

WHEREAS, the Georgia statute currently provides eight criteria to be applied when negotiating the distribution of LOST proceeds, however, the law does not direct how the criteria are be weighted; and

WHEREAS, although the state law provides for the use of alternative dispute resolution methods in LOST negotiations, the laws does not provide for the specific use of binding arbitration, which would help local governments achieve more efficient finality in LOST negotiations; and

WHEREAS, there are various other proposals to improve the methodology of distributing LOST proceeds which should be considered by the General Assembly including tying the distribution to population and creating a "Municipal Option Sales Tax" ("MOST"); and

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY RESOLVES to work in conjunction with the Mayor, to encourage the Georgia General Assembly, Fulton County and other municipalities in Fulton County to consider these important issues that relate to improving the LOST distribution methodology, *and consider creating a Municipal Option Sales Tax (MOST).*

Amendment Incorporated by krp/OMC 2/04/03

A true copy,

Rhonda Daughin Johnson
Municipal Clerk, CMC

ADOPTED as amended by the Council
APPROVED by the Mayor

FEB 03, 2003
FEB 04, 2003

RCS# 4466
2/03/03
4:29 PM

Atlanta City Council

Regular Session

03-R-0183 Encourage Surrounding Municipalities to
 Support LOST Distribution Reform
 ADOPT AS AMEND

YEAS: 13
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 3
EXCUSED: 0
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Mitchell
Y Starnes	Y Fauver	NV Martin	NV Norwood
Y Young	Y Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	Y Boazman	NV Woolard

03-R-0183

(Do Not Write Above This Line)

A RESOLUTION *Amended*
BY *Calvin Thomas*

A RESOLUTION EXPRESSING THE SUPPORT OF THE ATLANTA CITY COUNCIL FOR THE MAYOR OF THE CITY OF ATLANTA RELATED TO DISCUSSIONS ABOUT LOCAL OPTION SALES TAX (LOST) REFORM IN GEORGIA; AND FOR OTHER PURPOSES.

APPROVED BY:
Linda K. Disantis
LINDA K. DISANTIS
CITY ATTORNEY

Amended
ADOPTED BY

FEB 03 2003

COUNCIL

- ☐ CONSENT REFER
- ☐ REGULAR REPORT REFER
- ☐ ADVERTISE & REFER
- ☐ 1st ADOPT 2nd READ & REFER
- ☐ PERSONAL PAPER REFER

Date Referred

Referred To:

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee _____
Date _____
Chair _____
Referred To _____

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Refer To

FINAL COUNCIL ACTION

☐ 2nd

☐ 1st & 2nd

☐ 3rd

Readings

☐ Consent

☐ V Vote

☒ RC Vote

CERTIFIED

CERTIFIED
FEB 03 2003
ATLANTA CITY COUNCIL PRESIDENT
Calvin Thomas

CERTIFIED
FEB 03 2003
MAYOR'S ACTION
MUNICIPAL CLERK
Ruth D. B. Brown

MAYOR
FEB 04 2003
Mayor Thomas